

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

C A Beard Memorial School Corp (3455)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$616,748	\$487,490	\$521,015	\$536,428	-3.43%	2.96%
Non - Certified Salaries	120	\$242,185	\$227,164	\$194,292	\$192,652	-5.56%	-0.84%
Group Health Insurance	222	\$154,764	\$136,830	\$109,024	\$105,945	-9.04%	-2.82%
Teacher Retirement Fund, After 7-1-95	216	\$70,517	\$49,245	\$50,776	\$50,354	-8.07%	-0.83%
Social Security Certified	212	\$46,138	\$36,716	\$39,222	\$40,538	-3.18%	3.36%
Other Employee Benefits	241 - 290	\$40,657	\$28,004	\$26,161	\$24,863	-11.57%	-4.96%
Public Employees Retirement Fund	214	\$29,973	\$21,411	\$17,742	\$20,204	-9.39%	13.88%
Social Security Noncertified	211	\$17,624	\$16,493	\$14,237	\$13,876	-5.80%	-2.53%
Operational Supplies	611	\$4,639	\$3,254	\$4,652	\$7,689	13.46%	65.29%
Travel	580	\$8,328	\$7,210	\$4,104	\$4,775	-12.98%	16.36%
Other Group Insurance Authorized by Statute	224	\$1,800	\$1,073	\$3,133	\$2,775	11.43%	-11.43%
Other Professional and Technical Services	319	\$3,150	\$2,616	\$2,556	\$2,689	-3.88%	5.19%
Group Life Insurance	221	\$2,686	\$2,699	\$2,362	\$1,915	-8.11%	-18.93%
Other Supplies and Materials	615, 660 - 689	\$2,953	\$10,885	\$4,601	\$1,062	-22.56%	-76.92%
Stipends	131	\$0	\$0	\$1,342	\$640	NA	-52.34%
Telephone	531	\$330	\$375	\$375	\$360	2.20%	-4.00%
Statistical Services	317	\$2,177	\$1,053	\$319	\$196	-45.22%	-38.56%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$0	\$4	NA	NA
Equipment	730	\$0	\$7,113	\$0	\$0	NA	NA
Dues and Fees	810	\$54	(\$54)	\$0	\$0	-100.00%	NA
Student Instructional Support Total		\$1,244,723	\$1,039,577	\$995,911	\$1,006,965	-5.16%	1.11%
Student Academic Achievement							
Certified Salaries	110	\$3,798,311	\$3,374,663	\$3,165,391	\$3,007,946	-5.67%	-4.97%
Transfer Tuition - Other	569	\$911,560	\$601,960	\$636,109	\$569,836	-11.08%	-10.42%
Group Health Insurance	222	\$480,731	\$451,959	\$499,397	\$507,050	1.34%	1.53%
Teacher Retirement Fund, After 7-1-95	216	\$325,192	\$235,608	\$234,998	\$218,413	-9.47%	-7.06%
Social Security Certified	212	\$269,631	\$243,205	\$230,657	\$216,275	-5.36%	-6.24%
Non - Certified Salaries	120	\$333,421	\$241,866	\$152,004	\$185,208	-13.67%	21.84%
Computer Hardware	741	\$134,255	\$57,126	\$133,317	\$139,123	0.89%	4.35%
Other Employee Benefits	241 - 290	\$224,216	\$128,885	\$144,935	\$122,137	-14.09%	-15.73%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Textbooks	630	\$52,921	\$96,485	\$36,954	\$109,194	19.85%	195.49%
Other Professional and Technical Services	319	\$500	\$0	\$40,846	\$42,806	204.18%	4.80%
Operational Supplies	611	\$31,145	\$24,518	\$36,176	\$38,397	5.37%	6.14%
Teacher Retirement Fund, Prior to 7-1-95	215	\$52,368	\$32,338	\$25,717	\$23,690	-17.99%	-7.88%
Travel	580	\$12,794	\$10,496	\$6,677	\$16,571	6.68%	148.18%
Other Supplies and Materials	615, 660 - 689	\$20,254	\$12,586	\$15,351	\$15,144	-7.01%	-1.35%
Social Security Noncertified	211	\$30,811	\$28,158	\$12,081	\$14,107	-17.74%	16.76%
Stipends	131	\$0	\$0	\$41,599	\$10,580	NA	-74.57%
Other Group Insurance Authorized by Statute	224	\$9,954	\$3,298	\$7,412	\$8,573	-3.67%	15.66%
Group Life Insurance	221	\$12,746	\$9,563	\$7,951	\$6,732	-14.75%	-15.32%
Library Books	640	\$2,101	\$167	\$257	\$4,755	22.65%	1751.82%
Content	747	\$980	\$3,595	\$16,303	\$3,090	33.25%	-81.05%
Public Employees Retirement Fund	214	\$14,848	\$6,681	\$1,534	\$1,637	-42.38%	6.70%
Periodicals	650	\$693	\$408	\$189	\$555	-5.40%	193.94%
Miscellaneous Objects	876 - 899	\$1,107	\$1,115	\$562	\$118	-42.88%	-79.03%
Awards	875	\$0	\$250	\$0	\$0	NA	NA
Nonlicensed Employees	136	\$0	\$0	\$337	\$0	NA	-100.00%
Pre-2008 Object Code - Temporary Salaries	130	\$74,171	\$131,753	\$7,600	\$0	-100.00%	-100.00%
Instruction Services	311	(\$440)	\$0	\$0	\$0	NA	NA
Instructional Programs Improvement Services	312	\$1,370	\$0	\$0	\$0	-100.00%	NA
Staff Services	314	\$6,959	\$5,500	\$0	\$0	-100.00%	NA
Buildings	720	\$2,000	\$0	\$0	\$0	-100.00%	NA
Equipment	730	\$2,967	\$0	\$0	\$0	-100.00%	NA
Wireless Equipment	743	\$1,345	\$0	\$0	\$0	-100.00%	NA
Professional Development	748	\$63,300	\$0	\$0	\$0	-100.00%	NA
Dues and Fees	810	\$1,284	\$194	\$0	\$0	-100.00%	NA
Student Academic Achievement Total		\$6,873,493	\$5,702,378	\$5,454,354	\$5,261,937	-6.46%	-3.53%
Overhead and Operational							
Non - Certified Salaries	120	\$1,271,220	\$913,212	\$1,107,377	\$1,191,158	-1.61%	7.57%
Food Purchases	614	\$0	\$107,080	\$226,451	\$256,732	NA	13.37%
Other Public or Private Utility Services	419	\$217,081	\$246,061	\$265,730	\$222,408	0.61%	-16.30%
Heating and Cooling for Buildings - Gas	622	\$214,171	\$214,014	\$214,328	\$214,171	0.00%	-0.07%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Repairs and Maintenance Services	430	\$121,588	\$379,659	\$179,573	\$210,664	14.73%	17.31%
Group Health Insurance	222	\$152,577	\$50,626	\$151,037	\$184,183	4.82%	21.95%
Insurance	520	\$171,484	\$180,839	\$171,339	\$159,308	-1.82%	-7.02%
Equipment	730	\$19,326	\$10,547	\$17,555	\$152,168	67.51%	766.82%
Vehicles	731	\$175,261	\$175,261	\$198,585	\$151,025	-3.65%	-23.95%
Operational Supplies	611	\$62,183	\$60,568	\$76,454	\$107,979	14.79%	41.23%
Certified Salaries	110	\$102,783	\$4,751	\$95,000	\$100,000	-0.68%	5.26%
Social Security Noncertified	211	\$97,044	\$70,784	\$83,047	\$88,976	-2.15%	7.14%
Gasoline and Lubricants	613	\$140,099	\$136,673	\$101,981	\$78,253	-13.55%	-23.27%
Content	747	\$0	\$23,303	\$63,717	\$61,820	NA	-2.98%
Public Employees Retirement Fund	214	\$88,288	\$46,008	\$58,709	\$60,822	-8.90%	3.60%
Other Purchased Property Services	490 - 499	\$3,374	\$0	\$0	\$49,998	96.19%	NA
Water and Sewage	411	\$48,175	\$43,394	\$40,102	\$46,657	-0.80%	16.35%
Board of Education Services	318	\$8,519	\$53,865	\$24,435	\$37,685	45.03%	54.23%
Other Supplies and Materials	615, 660 - 689	\$314,625	\$140,403	\$8,504	\$31,616	-43.70%	271.79%
Staff Services	314	\$24,113	\$89,126	\$26,133	\$29,422	5.10%	12.59%
Tires and Repairs	612	\$11,555	\$16,663	\$16,852	\$24,058	20.12%	42.76%
Other Employee Benefits	241 - 290	\$282,062	\$128,922	\$19,616	\$20,846	-47.86%	6.27%
Removal of Refuse and Garbage	412	\$13,074	\$13,285	\$11,463	\$13,989	1.71%	22.04%
Telephone	531	\$19,620	\$17,792	\$16,819	\$13,863	-8.32%	-17.57%
Dues and Fees	810	\$12,651	\$11,580	\$9,648	\$13,836	2.26%	43.41%
Board Member Compensation	115	\$13,000	\$14,030	\$14,000	\$13,833	1.57%	-1.19%
Travel	580	\$7,322	\$6,300	\$11,952	\$12,888	15.18%	7.83%
Teacher Retirement Fund, After 7-1-95	216	\$11,328	\$499	\$9,975	\$10,500	-1.88%	5.26%
Computer Hardware	741	\$670	\$1,680	\$2,125	\$10,495	98.97%	393.96%
Social Security Certified	212	\$7,876	\$589	\$6,766	\$7,005	-2.89%	3.54%
Bank Service Charges	871	\$1,559	\$2,979	\$3,932	\$6,306	41.80%	60.39%
Other Professional and Technical Services	319	\$1,648	\$2,078	\$4,259	\$5,250	33.60%	23.27%
Postage and Postage Machine Rental	532	\$4,310	\$3,696	\$4,346	\$5,010	3.83%	15.27%
Other Group Insurance Authorized by Statute	224	\$2,379	\$276	\$1,967	\$2,532	1.57%	28.72%
Advertising	540	\$3,554	\$4,553	\$3,934	\$2,508	-8.35%	-36.24%
Group Life Insurance	221	\$4,362	\$1,281	\$2,381	\$2,333	-14.48%	-1.99%
Student Transportation Services	510	\$418	\$795	\$0	\$1,687	41.74%	NA
Rentals	440	\$411	\$180	\$353	\$440	1.70%	24.65%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Official Bond Premiums	525	\$0	\$302	\$200	\$250	NA	25.00%
Miscellaneous Objects	876 - 899	\$200	\$0	\$0	\$0	-100.00%	NA
Periodicals	650	\$0	\$100	\$110	\$0	NA	-100.00%
Unemployment Insurance	230	\$11,279	\$50,075	\$6,828	\$0	-100.00%	-100.00%
Land and Easements	710	\$796	\$0	\$0	\$0	-100.00%	NA
Nonlicensed Employees	136	\$18,185	\$6,464	\$0	\$0	-100.00%	NA
Instructional Programs Improvement Services	312	\$747	\$0	\$0	\$0	-100.00%	NA
Awards	875	\$1,700	\$1,000	\$0	\$0	-100.00%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$1,503	\$0	\$0	\$0	-100.00%	NA

Overhead and Operational Total	\$3,664,119	\$3,231,289	\$3,257,579	\$3,602,675	-0.42%	10.59%
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Non Operational

Redemption of Principal	831	\$1,124,320	\$1,103,596	\$1,050,374	\$999,075	-2.91%	-4.88%
Rentals	440	\$857,369	\$860,889	\$862,091	\$860,237	0.08%	-0.22%
Buildings	720	\$96,905	\$13,468	\$148,519	\$122,030	5.93%	-17.84%
Construction Services	450	\$120,024	\$117,587	\$117,758	\$118,463	-0.33%	0.60%
Licensed Employees	135	\$0	\$0	\$63,692	\$113,459	NA	78.14%
Nonlicensed Employees	136	\$0	\$0	\$19,445	\$69,230	NA	256.03%
Certified Salaries	110	\$24,461	\$0	\$65,163	\$60,000	25.15%	-7.92%
Other Purchased Property Services	490 - 499	\$0	\$560	\$61,375	\$49,998	NA	-18.54%
Improvements Other Than Buildings	715	\$6,975	\$0	\$3,156	\$22,315	33.74%	607.16%
Awards	875	\$0	\$0	\$1,000	\$19,000	NA	1800.00%
Teacher Retirement Fund, After 7-1-95	216	\$8,280	\$10,931	\$19,762	\$17,596	20.74%	-10.96%
Miscellaneous Objects	876 - 899	\$0	\$5,000	\$5,000	\$13,658	NA	173.16%
Social Security Certified	212	\$5,756	\$10,481	\$15,520	\$13,106	22.84%	-15.55%
Interest	832	\$15,788	\$20,893	\$21,958	\$13,042	-4.67%	-40.61%
Non - Certified Salaries	120	\$76,843	\$69,157	\$9,794	\$12,667	-36.28%	29.34%
Group Health Insurance	222	\$4,737	\$4,434	\$4,386	\$9,393	18.67%	114.18%
Social Security Noncertified	211	\$12,566	\$7,058	\$3,685	\$6,264	-15.97%	69.99%
Equipment	730	\$9,205	\$6,740	\$3,352	\$5,181	-13.38%	54.54%
Other Employee Benefits	241 - 290	\$3,408	\$2,665	\$2,581	\$2,909	-3.88%	12.74%
Travel	580	\$0	\$0	\$1,434	\$2,473	NA	72.46%
Public Employees Retirement Fund	214	\$7,299	\$7,605	\$2,351	\$2,281	-25.23%	-3.00%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Operational Supplies	611	\$0	\$809	\$3,093	\$1,892	NA	-38.83%
Other Supplies and Materials	615, 660 - 689	\$611	\$0	\$0	\$1,260	19.85%	NA
Land and Easements	710	\$0	\$678	\$604	\$504	NA	-16.60%
Telephone	531	\$0	\$0	\$375	\$360	NA	-4.00%
Group Life Insurance	221	\$256	\$271	\$250	\$235	-2.15%	-6.05%
Teacher Retirement Fund, Prior to 7-1-95	215	\$292	\$146	\$227	\$182	-11.18%	-19.92%
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$144	\$121	NA	-16.29%
Pre-2008 Object Code - Temporary Salaries	130	\$142,340	\$161,221	\$93,996	\$0	-100.00%	-100.00%
Computer Hardware	741	\$9,029	\$0	\$0	\$0	-100.00%	NA
Non Operational Total		\$2,526,461	\$2,404,189	\$2,581,083	\$2,536,930	0.10%	-1.71%
Grand Total		\$14,308,796	\$12,377,434	\$12,288,927	\$12,408,507	-3.50%	0.97%